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and

Jonathan D. Polkes  
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New York, New York 10153  
Telephone: 212-310-8000  
Facsimile: 212-310-8007

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES, LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

**NOTICE OF APPEAL**

Appellants, the Clawback-Intervenors,<sup>1</sup> hereby appeal to the United States District Court for the Southern District of New York from the Stipulated Order by the Honorable Burton L. Lifland, U.S.B.J., Denying Various Avoidance Defendants' Intervention Requests Relating to the Trustee's Time-Based Damages Motion entered in the above-captioned proceedings on February 5, 2013 [ECF. 5224] (the "Order"), which decided issues related to intervention in a contested matter with respect to the Trustee's Motion for an Order Rejecting an Inflation Adjustment to the Trustee's Calculations of "Net Equity" ("Trustee Motion") in *Securities Inv. Protection Corp. v. Bernard L. Madoff Inv. Securities LLC*, (*In re Bernard L. Madoff*), No. 08-1789. A copy of the Order is annexed hereto as Exhibit B.

The Order is final and appealable pursuant to 28 U.S.C. § 158(a)(1). *Liquidators of Lehman Bros. Austl. v. Lehman Bros. Special Fin. Inc. (In re Lehman Bros. Holdings Inc.)*, 697 F.3d 74, 76-77 (2d Cir. 2012) (holding that a bankruptcy court's denial of a motion to intervene is final and appealable). In the alternative, if the District Court determines that the bankruptcy judge could not have entered the Order as to Clawback-Intervenors consistent with Article III of the United States Constitution, Appellants request that the Court treat the Order as proposed findings of fact and conclusions of law under FRBP 9033 and LR 9033-1. *See* Amended Standing Order of Reference, No. 12 Misc. 32 (S.D.N.Y. Jan. 31, 2012). Appellants object to the Order on the grounds that the bankruptcy court erroneously determined a question of law, rejecting the right to be heard in a timely manner of persons whose interests are potentially materially affected by the relief sought by the Trustee in a motion pending before the bankruptcy court.

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<sup>1</sup> A list of the Clawback-Intervenors is annexed hereto as Exhibit A.

The parties to this appeal and their respective counsel are:

Appellants and Counsel

Clawback-Intervenors

*Appellants, as listed in Exhibit A-1*

Loeb & Loeb LLP

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*Appellants, as listed on Exhibit A-2*

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*Thomas H. Lee*

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Mark Richardson

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Telephone: 212.756.2000

*Blue Star Investors, LLC*

Weil, Gotshal & Manges LLP

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Houston, TX 77002

Telephone: 713-546-5000

and

Jonathan D. Polkes

767 Fifth Avenue

New York, New York 10153

Telephone: 212-310-8000

Appellee and Counsel

Irving H. Picard, Trustee  
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Telephone: (212) 589-4200

David J. Sheehan  
Counsel to the Trustee  
Baker & Hostetler LLP  
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New York, NY 10111  
Telephone: (212) 589-4216

Interested Party

Josephine Wang, General Counsel  
Kevin H. Bell, Senior Associate General Counsel  
Lauren T. Attard, Assistant General Counsel  
Securities Investor Protection Corporation  
805 Fifteenth Street, N.W., Suite 800  
Washington, D.C. 20005  
Telephone: (202) 371-8300

Because this matter is related to a motion pending before the bankruptcy court,  
  
Appellants intend to request expedited review and to offer the Court a stipulated briefing  
  
schedule for its consideration.

Dated: February 15, 2013  
New York, New York

Respectfully submitted,

**LOEB & LOEB LLP**

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*Attorneys for Defendants set forth on Exhibit A-1*

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*Attorneys for Defendant Thomas H. Lee*

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*Attorneys for Defendant Blue Star Investors, LLC*

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jrappaport@kramerlevin.com

*Attorneys for Defendants set forth on Exhibit A-2*

**EXHIBIT A**

Parties listed on Exhibit A-1

Parties listed on Exhibit A-2

Thomas H. Lee

Blue Star Investors, LLC

**EXHIBIT A-1**

**Defendants Represented by Loeb & Loeb LLP**

Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000
Kenneth L. Evenstad <i>in his capacity as Grantor and Trustee for the Kenneth L. Evenstad Revocable Trust</i>
Grace B. Evenstad <i>in her capacity as Trustee for the Kenneth L. Evenstad Revocable Trust</i>
Kenneth L. Evenstad, <i>individually</i>
Grace B. Evenstad, <i>individually</i>
Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000
Kenneth L. Evenstad, <i>as Grantor and Trustee of the Kenneth L. Evenstad Revocable Trust and individually</i>
Grace B. Evenstad, <i>as Trustee of the Kenneth L. Evenstad Revocable Trust and individually</i>
MBE Preferred Limited Partnership
MBE General LLC, as the General Partner of MBE Preferred Limited Partnership
Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000 <i>as a Limited Partner of MBE Preferred Limited Partnership</i>
Kenneth L. Evenstad <i>in his capacity as Grantor and Trustee for the Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000</i>
Grace B. Evenstad <i>in her capacity as Trustee for the Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000</i>
Kenneth L. Evenstad, <i>individually</i>
Grace B. Evenstad, <i>individually</i>
Mark B. Evenstad Revocable Trust u/a/d January 30, 2003 <i>as a Limited Partner of MBE Preferred Limited Partnership</i>
Mark B. Evenstad <i>in his capacity as Grantor and Trustee for the Mark B. Evenstad Revocable Trust u/a/d January 30, 2003</i>
Shannon Mahoney Evenstad <i>in her capacity as Trustee for the Mark B. Evenstad Revocable Trust u/a/d January 30, 2003</i>
Mark B. Evenstad, <i>individually</i>
Shannon Mahoney Evenstad, <i>individually</i>
Mark B. Evenstad Revocable Trust u/a dated January 30, 2003
Mark B. Evenstad, <i>in his capacity as Grantor and Trustee for the Mark B. Evenstad Revocable Trust</i>
Shannon Mahoney Evenstad, <i>in her capacity as Trustee for the Mark B. Evenstad Revocable Trust</i>
Mark B. Evenstad, <i>individually</i>
Shannon Mahoney Evenstad, <i>individually</i>
Sew Preferred Limited Partnership
Sew General, LLC
Grace B. Evenstad Revocable Trust
Grace B. Evenstad, <i>as co-trustee of the Grace B. Evenstad Revocable Trust</i>
Kenneth L. Evenstad, <i>as co-trustee of the Grace B. Evenstad Revocable Trust</i>
Serene Warren Revocable Trust



<i>Serene Warren, as co-trustee of the Serene Warren Revocable Trust</i>
<i>Christopher Warren, as co-trustee of the Serene Warren Revocable Trust</i>
<i>Serene Warren Revocable Trust u/a/d September 15, 2005</i>
<i>Serene Warren and Christopher Warren, as trustees of the Serene Warren Revocable Trust</i>
<i>Serene Warren, individually</i>
<i>Gorvis LLC, a California Limited Liability Company</i>
<i>The Stacy L. Koff Investment Trust, a member of Gorvis, LLC,</i>
<i>The David I. Koff Investment Trust, a member of Gorvis, LLC</i>
<i>Alan S. Gordon, in his capacities as trustee of the Stacy L. Koff Investment Trust and trustee of the David I. Koff Investment Trust</i>
<i>C. Ray Johnson, in his capacities as trustee of the Stacy L. Koff Investment Trust and trustee of the David I. Koff Investment Trust</i>
<i>Stacy L. Koff, individually as settlor and beneficiary of the Stacy L. Koff Investment Trust</i>
<i>David I. Koff, individually as settlor and beneficiary of the David I. Koff Investment Trust</i>
<i>The Koff Living Trust</i>
<i>Howard M. Koff, individually and in his capacity as Trustee of the Koff Living Trust</i>
<i>Marcia Koff</i>

**EXHIBIT A-2**

**Defendants Represented by Kramer Levin Naftalis & Frankel LLP**

Adv. Proc. No.	Defendant(s) Represented by Kramer Levin Naftalis & Frankel LLP
10-04340	Ambassador Shoe Corporation
10-04365	Arthur M. Siskind
10-04366	Lillian Berman Goldfarb
10-04372	Estate of Helene Abraham, Estate of Alexander Abraham, Nancy Abraham, James Abraham, Trust Under Clause Third (B) F/B/O Myron Wilk, Antonia Abraham, Karen Abraham, Lauren Abraham Mahoney, Trust U/A Dated 4/2/1996 F/B/O Karen Abraham, Trust U/A Dated 4/2/1996 F/B/O Antonia Abraham, Trust U/A Dated 4/2/1996 F/B/O Lauren Abraham
10-04373	Richard A. Broms Revocable Trust, Richard A. Broms
10-04377	Carol Nelson, Stanley Nelson
10-04382	Lyle Berman, Lyle A. Berman Revocable Trust U/A DTD 6/18/04
10-04388	Estate of Robert Rimsky , Rimsky Family Limited Partnership , L. Rimsky Inc. , Article Third Trust U/W Jeanne Rimsky , Article Fourth Trust Section One , Article Fourth Trust Section Three , Article Fifth Trust Section One , Douglas Jay Rimsky , Rena Rimsky Wing , Lee Cooper Rimsky , Don Harris Rimsky , Renee Rimsky , Margaret Rimsky , Sarah Rimsky Levitin , Kenneth Wing , Gabrielle Jaffe , Adam Beer , Jonathan Wing , Juliette Beer , Barry Meyers , Harriet L. Meyers , Eric Rimsky , Liza Rimsky , Kate Rimsky , K.A.L. , A.R.L. , J.L.W. , T. Randolph Harris, Sheldon Silverberg
10-04409	Robert A. Meister
10-04416	Theresa Berman Revocable Trust, Theresa Berman, Lyle Berman, Sharon Berman Snyder
10-04427	The Olesky Survivors Trust dated 2/27/84, Cynthia Olesky Giammarusco
10-04430	Malcolm Sherman
10-04431	Agas Company L.P., Fred Schwartz, Allyne Schwartz, Ann J. Schwartz Kluger, Steven Schwartz, Amy Madlyn Schwartz, Gary Paul Schwartz
10-04439	AHT Partners, LP, AHT Associates, LLC, Andrew H. Tananbaum
10-04452	BWA Ambassador, Inc., Robert Siff, Shirley Siff
10-04479	Bernard Greenman Marital Deduction Trust, Greenman Family Foundation, Inc., Phyllis Greenman, Lester Greenman, Judith Katz, Stewart Katz
10-04482	Michael Goldstein
10-04484	Indian Wells Partnership, LTD., , Linda H. Kamm, Harvey R. Heller
10-04521	Rubin Family Investments Partnership, Harold Rubin Living Trust U/A dated August 24, 1990, Harold R. Rubin, Elaine Rubin Living Trust U/A dated August 24, 1990, Elaine S. Rubin, Stuart A. Rubin, Benjamin H. Rubin, Carol J. Rubin, Lisa P. Rubin, Linda S. Benenson, Dona L. Rodich, Paul A. Benenson, Michael E. Rodich
10-04556	Geoffrey S. Rehnert
10-04567	Neil S. Goldman
10-04587	Karen Siff Exkorn
10-04640	Collingwood Group, Richard Forman, Joan Forman
10-04641	Shirley S. Siff Trust 1989 DTD 12/20/89, Robert M. Siff , Shirley S. Siff
10-04646	Marc B. Wolpow 1995 Family Trust, Barry S. Volpert , R. Bradford Malt, Marc B. Wolpow, Nina Wolpow

Adv. Proc. No.	Defendant(s) Represented by Kramer Levin Naftalis & Frankel LLP
10-04651	Audax Group LP, Audax Management Co. LLC, 101 Huntington Holdings LLC, Marc B. Wolpov, Geoffrey S. Rehnert, Richard T. Joseph
10-04658	Carol Nelson
10-04684	Gordon Associates, Bruce Gordon
10-04705	Robert M. Siff
10-04736	Robert Rosenfield
10-04745	Lawrence A. Siff
10-04767	Kay Morrissey
10-04811	Ludmilla Goldberg
10-04863	Ninth Street Partners, Ltd. f/k/a Heller Bros. Partnership, LTD., SHL, Inc.
10-04874	James Morrissey
10-04949	Branch Family Development, LLC, Adam Steiner, Charles Steiner, Bryan Steiner
10-04985	Mathew and Evelyn Broms Investment Partnership, Mathew Broms Revocable Trust, Evelyn Broms, Richard Broms, Irrevocable Trust for the Benefit of Alison Sarah Broms dtd 11/7/1984, John Doe
10-04990	Carol Lederman
10-05055	Lucerne Foundation, Douglas J. Rimsky
10-05061	Estate of James Heller, Barbara H. Freitag, Steven P. Heller, Harry H. Falk, Eve Freitag, Elizabeth Freitag Dranoff, Trust F/B/O An.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O A1.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O S.H. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O Katherine Heller under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Katherine Heller, Eleanor Leacock
10-05066	Love & Quiches LTD. 401(k) Savings Plan and Its Related Trust, Susan Axelrod, Irwin Axelrod
10-05068	D. Stone Industries, Inc. Profit Sharing Plan, Daniel Stone, Michael Stone, Susan Stone
10-05071	The Lyle Berman Family Partnership, Neil I. Sell, Stanley Taube, Amy Berman Irrevocable Trust U/TA 8/9/89, Julie Berman Irrevocable Trust U/TA 8/9/89, Bradley Berman Irrevocable Trust U/TA 8/9/89, Jessie Lynn Berman Irrevocable Trust U/TA 8/9/89, Julie Berman, Bradley Berman, Jessie Lynn Berman, Amy Berman
10-05080	Bertram Bromberg Trust UAD 5/26/06, Gloria Bromberg Trust UAD 5/26/06, Bertram Bromberg, Gloria Bromberg
10-05084	Daniel Stone, Susan Jane Stone
10-05090	Eugenia G. Vogel, Howard Vogel, Howard Vogel Retirement Plan
10-05096	Harry Schick
10-05100	Robert M. Siff
10-05129	Lichter Family Partnership, Seymour Lichter, Betty G. Lichter
10-05138	The Robert M. Siff Trust - 1990, Robert M. Siff, Shirley S. Siff
10-05140	Joyce G. Moscoe, Donald S. Moscoe, Thomas Moscoe, Joyce G. Moscoe Revocable Trust Agreement

Adv. Proc. No.	Defendant(s) Represented by Kramer Levin Naftalis & Frankel LLP
10-05167	Estate of Elaine Cooper, Steven Mnuchin, Alan Mnuchin, Generation Skipping Transfer Trust FBO Alan Mnuchin, Generation Skipping Transfer Trust FBO Steven Mnuchin, Trust FBO Alan Mnuchin, Trust FBO Steven Mnuchin, Trust FBO E.M. Under Article 5C, Trust FBO D.M. Under Article 5C, Trust FBO J.M. Under Article 5C
10-05247	Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007, Jeffrey Fisher, as grantor and as a trustee of the Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007, Louis Cohen, as a trustee of the Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007
10-05259	Stuart M. Stein, Arthur Siskind, Arthur J. Feibus, Jamat Company, LLC, Mestro Company
10-05289	RIP Investments, LP, Village Hook, LLC, Sidney Kimmel Revocable Trust Dated May 17, 2001, Sidney Kimmel
10-05327	Estate of David A. Wingate, Shoshanna L. Wingate
10-05336	Falcon Associates, L.P., Marc B. Fisher
10-05382	The Trust U/W/O H. Thomas Langbert F/B/O Evelyn Langbert, Evelyn Langbert, Fred Dechowitz (deceased)
10-05419	James Heller Family, LLC, Estate of James Heller, Barbara H. Freitag, Steven P. Heller, Harry H. Falk, Steven P. Heller Revocable Trust, Robert P. Saltsman, Eve Freitag, Elizabeth Freitag Dranoff, Trust FBO AN.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Trust FBO AL.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Trust FBO S.H. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Trust FBO Katherine Heller under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Katherine Heller, Eleanor Leacock
10-05432	Mark & Carol Enterprises, Inc., Estate of Mark T. Lederman, Carol Lederman
10-05440	CAJ Associates, L.P., Carol Lederman
11-02773	Jewish Association for Services for the Aged

**EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

.....	X	
SECURITIES INVESTOR PROTECTION	:	
CORPORATION,	:	
	:	
Plaintiff,	:	Adv. Pro. No. 08-1789 (BRL)
	:	
v.	:	SIPA LIQUIDATION
	:	
BERNARD L. MADOFF INVESTMENT	:	(substantively consolidated)
SECURITIES LLC,	:	
	:	
Defendant.	:	
.....	X	
In re:	:	
	:	
BERNARD L. MADOFF,	:	
	:	
Debtor.	:	
.....	X	

**STIPULATED ORDER DENYING VARIOUS AVOIDANCE DEFENDANTS’  
INTERVENTION REQUEST RELATING  
TO THE TRUSTEE’S TIME-BASED DAMAGES MOTION**

This Stipulated Order, being submitted in the above-captioned proceeding (the “Proceeding”) for approval, is entered into between and among the Trustee (the “Trustee”) for Bernard L. Madoff Investment Securities LLC (“BLMIS”) on the one hand, and the parties named in the signature blocks below or on Exhibits A and B annexed hereto, who are defendants in adversary proceedings commenced in connection with the Proceeding<sup>1</sup> by the Trustee (“Defendants” and, together with the Trustee, the “Parties”), on the other hand.

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<sup>1</sup> The Defendants have each filed motions to withdraw the reference to the District Court for the Southern District of New York for certain issues arising in the adversary proceedings in which they are Defendants. The Defendants’ motions to withdraw the reference were granted.

**RECITALS**

WHEREAS, the Trustee filed a motion (the “Time-Based Damages Motion”) [ECF No. 5038] seeking to affirm his determination of claims which excludes an interest factor or constant dollar adjustment; and

WHEREAS, certain Defendants who did not file claims in this Proceeding together with Defendants that did file claims have joined in a consolidated opposition filed to the Time-Based Damages Motion, claiming that, among other things, the calculation of “net equity” should be adjusted for time value of money or inflation; and

WHEREAS, the Court determined in connection with the Scheduling Order [ECF No. 5022] on the Time-Based Damages Motion that certain parties who did not file claims in this Proceeding did not have standing to appear in the Time-Based Damages Motion; and

WHEREAS, a group of defendants who had not filed claims, represented by KL Gates (the “K&L Gates Parties”), which defendants are members of a joint defense/common interest group of which Defendants are also members, sought to intervene in and be heard on the Time-Based Damages Motion [ECF No. 5141]; and

WHEREAS, such request for intervention was opposed by the Trustee [ECF No. 5184] and denied by the Court pursuant to a Memorandum Endorsement dated January 3, 2013 (the “Denial Order”) [ECF No. 5185]; and

WHEREAS, in the absence of this Stipulated Order, Defendants have informed the Trustee that they would have moved to intervene on substantially the same grounds relied upon by the K&L Gates Parties, but recognize that any such motion would likely be denied for the same reasons set forth in the Denial Order; and

WHEREAS, the Defendants, not wishing to burden the Court and Parties with unnecessary motion practice, have approached the Trustee, seeking entry of an order comparable

to the Denial Order with respect to Defendants, without subjecting the Parties and the Court to the unnecessary time and expense of the further motion practice; and

WHEREAS, the Trustee, who would have opposed the Defendants' intervention request in the Proceeding, has agreed to this Stipulated Order which denies intervention in the Time-Based Damages Motion with respect to the Defendants, if "so ordered" by the Court.

NOW, THEREFORE, it is stipulated and agreed by and between the Parties, as follows:

**ORDERED**, by entry of this Stipulated Order, the Parties shall not be deemed to agree that intervention is warranted or unwarranted; and it is further

**ORDERED**, that the Parties reserve all rights, claims and defenses that they would have had had they not entered into this Stipulated Order or otherwise; and it is further

**ORDERED**, that Defendants are denied intervention in the Time-Based Damages Motion for the same reasons set forth in the Denial Order.

February 1, 2013  
New York, New York

**BAKER & HOSTETLER LLP**

By: /s/ David J. Sheehan

David J. Sheehan

Jorian Rose

Seanna Brown

Bik Cheema

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New York, New York 10111

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sbrown@bakerhostetler.com

bcheema@bakerhostetler.com

*Attorneys for Irving H. Picard, as Trustee for the  
Substantively Consolidated SIPA Liquidation of  
Bernard L. Madoff Investment Securities LLC and  
Bernard L. Madoff*



**LOEB & LOEB LLP**

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*Attorneys for Defendants set forth on Exhibit A*

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E-mail: marcy.harris@srz.com

*Attorneys for Defendant Thomas H. Lee*

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and

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Facsimile: 212-310-8007

E-mail: jonathan.polkes@weil.com

*Attorneys for Defendant Blue Star Investors, LLC*

**KRAMER LEVIN NAFTALIS & FRANKEL  
LLP**

By: /s/ Philip Bentley

Philip Bentley

Elise S. Frejka

Jason Rappaport

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New York, New York 10036

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Facsimile: 212-715-8000

E-mail: pbentley@kramerlevin.com

efrejka@kramerlevin.com

jrappaport@kramerlevin.com

*Attorneys for Defendants set forth on Exhibit B*

SO ORDERED:

DATED: February 5, 2013  
New York, New York

/s/Burton R. Lifland  
UNITED STATES BANKRUPTCY JUDGE,

**EXHIBIT A**

**Defendants Represented by Loeb & Loeb LLP**

Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000
Kenneth L. Evenstad <i>in his capacity as Grantor and Trustee for the Kenneth L. Evenstad Revocable Trust</i>
Grace B. Evenstad <i>in her capacity as Trustee for the Kenneth L. Evenstad Revocable Trust</i>
Kenneth L. Evenstad, <i>individually</i>
Grace B. Evenstad, <i>individually</i>
Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000
Kenneth L. Evenstad, <i>as Grantor and Trustee of the Kenneth L. Evenstad Revocable Trust and individually</i>
Grace B. Evenstad, <i>as Trustee of the Kenneth L. Evenstad Revocable Trust and individually</i>
MBE Preferred Limited Partnership
MBE General LLC, as the General Partner of MBE Preferred Limited Partnership
Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000 <i>as a Limited Partner of MBE Preferred Limited Partnership</i>
Kenneth L. Evanstad <i>in his capacity as Grantor and Trustee for the Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000</i>
Grace B. Evenstad <i>in her capacity as Trustee for the Kenneth L. Evenstad Revocable Trust u/a/d May 2, 2000</i>
Kenneth L. Evenstad, <i>individually</i>
Grace B. Evenstad, <i>individually</i>
Mark B. Evenstad Revocable Trust u/a/d January 30, 2003 <i>as a Limited Partner of MBE Preferred Limited Partnership</i>
Mark B. Evenstad <i>in his capacity as Grantor and Trustee for the Mark B. Evenstad Revocable Trust u/a/d January 30, 2003</i>

Shannnon Mahoney Evenstad <i>in her capacity as Trustee for the Mark B. Evenstad Revocable Trust u/a/d January 30, 2003</i>
Mark B. Evenstad, <i>individually</i>
Shannnon Mahoney Evenstad, <i>individually</i>
Mark B. Evenstad Revocable Trust u/a dated January 30, 2003
Mark B. Evenstad, <i>in his capacity as Grantor and Trustee for the Mark B. Evenstad Revocable Trust</i>
Shannon Mahoney Evenstad, <i>in her capacity as Trustee for the Mark B. Evenstad Revocable Trust</i>
Mark B. Evenstad, <i>individually</i>
Shannon Mahoney Evenstad, <i>individually</i>
Sew Preferred Limited Partnership
Sew General, LLC
Grace B. Evenstad Revocable Trust
Grace B. Evenstad, <i>as co-trustee of the Grace B. Evenstad Revocable Trust</i>
Kenneth L. Evenstad, <i>as co-trustee of the Grace B. Evenstad Revocable Trust</i>
Serene Warren Revocable Trust
Serene Warren, <i>as co-trustee of the Serene Warren Revocable Trust</i>
Christopher Warren, <i>as co-trustee of the Serene Warren Revocable Trust</i>
Serene Warren Revocable Trust u/a/d September 15, 2005
Serene Warren and Christopher Warren, <i>as trustees of the Serene Warren Revocable Trust</i>
Serene Warren, <i>individually</i>
Gorvis LLC, <i>a California Limited Liability Company</i>
The Stacy L. Koff Investment Trust, <i>a member of Gorvis, LLC,</i>
The David I. Koff Investment Trust, <i>a member of Gorvis, LLC</i>

Alan S. Gordon, <i>in his capacities as trustee of the Stacy L. Koff Investment Trust and trustee of the David I. Koff Investment Trust</i>
C. Ray Johnson, <i>in his capacities as trustee of the Stacy L. Koff Investment Trust and trustee of the David I. Koff Investment Trust</i>
Stacy L. Koff, <i>individually as settlor and beneficiary of the Stacy L. Koff Investment Trust</i>
David I. Koff, <i>individually as settlor and beneficiary of the David I. Koff Investment Trust</i>
The Koff Living Trust
Howard M. Koff, <i>individually and in his capacity as Trustee of the Koff Living Trust</i>
Marcia Koff

**EXHIBIT B**

**Defendants Represented by Kramer Levin Nafalis & Frankel LLP**

Ambassador Shoe Corporation
Arthur M. Siskind
Lillian Berman Goldfarb
Estate of Helene Abraham, Estate of Alexander Abraham, Nancy Abraham, James Abraham, Trust Under Clause Third (B) F/B/O Myron Wilk, Antonia Abraham, Karen Abraham, Lauren Abraham Mahoney, Trust U/A Dated 4/2/1996 F/B/O Karen Abraham, Trust U/A Dated 4/2/1996 F/B/O Antonia Abraham, Trust U/A Dated 4/2/1996 F/B/O Lauren Abraham
Richard A. Broms Revocable Trust, Richard A. Broms
Carol Nelson, Stanley Nelson
Lyle Berman, Lyle A. Berman Revocable Trust U/A DTD 6/18/04
Estate of Robert Rimsky , Rimsky Family Limited Partnership , L. Rimsky Inc. , Article Third Trust U/W Jeanne Rimsky , Article Fourth Trust Section One , Article Fourth Trust Section Three , Article Fifth Trust Section One, Douglas Jay Rimsky , Rena Rimsky Wing , Lee Cooper Rimsky , Don Harris Rimsky, Renee Rimsky , Margaret Rimsky , Sarah Rimsky Levitin , Kenneth Wing , Gabrielle Jaffe , Adam Beer, Jonathan Wing, Juliette Beer, Barry Meyers, Harriet L. Meyers, Eric Rimsky, Liza Rimsky, Kate Rimsky, K.A.L., A.R.L., J.L.W., T. Randolph Harris, Sheldon Silverberg
Robert A. Meister
Theresa Berman Revocable Trust, Theresa Berman, Lyle Berman, Sharon Berman Snyder
The Olesky Survivors Trust dated 2/27/84, Cynthia Olesky Giammarrusco
Malcolm Sherman
Agas Company L.P., Fred Schwartz, Allyne Schwartz, Ann J. Schwartz Kluger, Steven Schwartz, Amy Madlyn Schwartz, Gary Paul Schwartz
AHT Partners, LP, AHT Associates, LLC, Andrew H. Tananbaum
BWA Ambassador, Inc., Robert Siff, Shirley Siff

Bernard Greenman Marital Deduction Trust, Greenman Family Foundation, Inc., Phyllis Greenman, Lester Greenman, Judith Katz, Stewart Katz
Michael Goldstein
Indian Wells Partnership, LTD., , Linda H. Kamm, Harvey R. Heller
Rubin Family Investments Partnership, Harold Rubin Living Trust U/A dated August 24, 1990, Harold R. Rubin, Elaine Rubin Living Trust U/A dated August 24, 1990, Elaine S. Rubin, Stuart A. Rubin, Benjamin H. Rubin, Carol J. Rubin, Lisa P. Rubin, Linda S. Benenson, Dona L. Rodich, Paul A. Benenson, Michael E. Rodich
Geoffrey S. Rehnert
Neil S. Goldman
Karen Siff Exkorn
Collingwood Group, Richard Forman, Joan Forman
Shirley S. Siff Trust 1989 DTD 12/20/89, Robert M. Siff , Shirley S. Siff
Marc B. Wolpow 1995 Family Trust, Barry S. Volpert , R. Bradford Malt, Marc B. Wolpow, Nina Wolpow
Audax Group LP, Audax Management Co. LLC, 101 Huntington Holdings LLC, Marc B. Wolpow, Geoffrey S. Rehnert, Richard T. Joseph
Carol Nelson
Gordon Associates, Bruce Gordon
Robert M. Siff
Robert Rosenfield
Lawrence A. Siff
Kay Morrissey
Ludmilla Goldberg
Ninth Street Partners, Ltd. f/k/a Heller Bros. Partnership, LTD., SHL, Inc.
James Morrissey
Branch Family Development, LLC, Adam Steiner, Charles Steiner, Bryan Steiner

Mathew and Evelyn Broms Investment Partnership, Mathew Broms Revocable Trust, Evelyn Broms, Richard Broms, Irrevocable Trust for the Benefit of Alison Sarah Broms dtd 11/7/1984, John Doe
Carol Lederman
Lucerne Foundation, Douglas J. Rimsky
Estate of James Heller, Barbara H. Freitag, Steven P. Heller, Harry H. Falk, Eve Freitag, Elizabeth Freitag Dranoff, Trust F/B/O An.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O A1.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O S.H. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, a New York trust, Trust F/B/O Katherine Heller under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Katherine Heller, Eleanor Leacock
Love & Quiches LTD. 401(k) Savings Plan and Its Related Trust, Susan Axelrod, Irwin Axelrod
D. Stone Industries, Inc. Profit Sharing Plan, Daniel Stone, Michael Stone, Susan Stone
The Lyle Berman Family Partnership, Neil I. Sell, Stanley Taube, Amy Berman Irrevocable Trust U/TA 8/9/89, Julie Berman Irrevocable Trust U/TA 8/9/89, Bradley Berman Irrevocable Trust U/TA 8/9/89, Jessie Lynn Berman Irrevocable Trust U/TA 8/9/89, Julie Berman, Bradley Berman, Jessie Lynn Berman, Amy Berman
Bertram Bromberg Trust UAD 5/26/06, Gloria Bromberg Trust UAD 5/26/06, Bertram Bromberg, Gloria Bromberg
Daniel Stone, Susan Jane Stone
Eugenia G. Vogel, Howard Vogel, Howard Vogel Retirement Plan
Harry Schick
Robert M. Siff
Lichter Family Partnership, Seymour Lichter, Betty G. Lichter
The Robert M. Siff Trust - 1990, Robert M. Siff, Shirley S. Siff
Joyce G. Moscoe, Donald S. Moscoe, Thomas Moscoe, Joyce G. Moscoe Revocable Trust Agreement



Estate of Elaine Cooper, Steven Mnuchin, Alan Mnuchin, Generation Skipping Transfer Trust FBO Alan Mnuchin, Generation Skipping Transfer Trust FBO Steven Mnuchin, Trust FBO Alan Mnuchin, Trust FBO Steven Mnuchin, Trust FBO E.M. Under Article 5C, Trust FBO D.M. Under Article 5C, Trust FBO J.M. Under Article 5C
Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007, Jeffrey Fisher, as grantor and as a trustee of the Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007, Louis Cohen, as a trustee of the Jeffrey H. Fisher Separate Property Revocable Trust, DTD 6/7/2007
Stuart M. Stein, Arthur Siskind, Arthur J. Feibus, Jamat Company, LLC, Mestro Company
RIP Investments, LP, Village Hook, LLC, Sidney Kimmel Revocable Trust Dated May 17, 2001, Sidney Kimmel
Estate of David A. Wingate, Shoshanna L. Wingate
Falcon Associates, L.P., Marc B. Fisher
The Trust U/W/O H. Thomas Langbert F/B/O Evelyn Langbert, Evelyn Langbert, Fred Dechowitz (deceased)
James Heller Family, LLC, Estate of James Heller, Barbara H. Freitag, Steven P. Heller, Harry H. Falk, Steven P. Heller Revocable Trust , Robert P. Saltsman, Eve Freitag, Elizabeth Freitag Dranoff, Trust FBO AN.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller , Trust FBO AL.D. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller , Trust FBO S.H. [a minor] under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Trust FBO Katherine Heller under Articles Sixth and Eighth of the Last Will and Testament of James Heller, Katherine Heller, Eleanor Leacock
Mark & Carol Enterprises, Inc., Estate of Mark T. Lederman, Carol Lederman
CAJ Associates, L.P., Carol Lederman
Jewish Association for Services for the Aged